

to the Committee on Agriculture, Nutrition, and Forestry.

EC-5282. A communication from the Director, Office of Regulatory Management and Information, Office of Policy, Planning and Evaluation, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Sulfentrazone; Pesticide Tolerances for Emergency Exemptions" (FRL #6097-8), received September 17; to the Committee on Agriculture, Nutrition, and Forestry.

EC-5283. A communication from the Director, Office of Regulatory Management and Information, Office of Policy, Planning and Evaluation, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Tebucanazole; Extension of Tolerances for Emergency Exemptions" (FRL #6381-6), received September 17; to the Committee on Agriculture, Nutrition, and Forestry.

EC-5284. A communication from the Director, Office of Regulatory Management and Information, Office of Policy, Planning and Evaluation, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Tebufenozide; Benzoic Acid, 3,5-dimethyl-1-(1,1-dimethylethyl)-2-(4-ethylbenzoyl)hydrazide; Pesticide Tolerances" (FRL #6380-1), received September 17; to the Committee on Agriculture, Nutrition, and Forestry.

EC-5285. A communication from the Assistant Secretary for Fish and Wildlife and Parks, Fish and Wildlife Service, Department of the Interior, transmitting, pursuant to law, the report of a rule entitled "Migratory Bird Hunting: Final Frameworks for Late Season Migratory Bird Hunting Regulations" (RIN1018-AF24), received September 21, 1999; to the Committee on Environment and Public Works.

EC-5286. A communication from the Administrator, General Services Administration, transmitting a report relative to the Fiscal Year 2000 Capital Investment and Leasing Program; to the Committee on Environment and Public Works.

EC-5287. A communication from the Secretary of Labor, transmitting, pursuant to law, a report relative to employment and training programs for veterans during program year 1997 and fiscal year 1998; to the Committee on Veterans' Affairs.

EC-5288. A communication from the Director, Office of Surface Mining, Department of the Interior, transmitting, pursuant to law, the report of a rule entitled "Arkansas Abandoned Mine Land Reclamation Plan" (SPATS # AR-029-FOR), received September 17, 1999; to the Committee on Energy and Natural Resources.

EC-5289. A communication from the Assistant Secretary, Policy, Management and Budget, Department of the Interior, transmitting, pursuant to law, a report entitled "Report of Royalty Management and Delinquent Account Collection Activities" for fiscal year 1998; to the Committee on Energy and Natural Resources.

EC-5290. A communication from the Acting Assistant Attorney General, transmitting, pursuant to law, a report entitled "Attacking Financial Institution Fraud: Fiscal Year 1997 (First Quarterly Report)"; to the Committee on the Judiciary.

EC-5291. A communication from the Director, Regulations Policy and Management Staff, Food and Drug Administration, Department of Health and Human Services, transmitting, pursuant to law, the report of a rule entitled "Secondary Direct Food Additives Permitted in Food for Human Con-

sumption" (Docket No. 99F-0299), received September 16, 1999; to the Committee on Health, Education, Labor, and Pensions.

EC-5292. A communication from the Director, National Institute on Alcohol Abuse and Alcoholism, transmitting, pursuant to law, a letter relative to the triennial report on alcohol and health; to the Committee on Health, Education, Labor, and Pensions.

EC-5293. A communication from the Federal Register Liaison Officer, Regulations and Legislation Division, Office of Thrift Supervision, Department of the Treasury, transmitting, pursuant to law, the report of a rule entitled "Management Official Interlocks" (RIN1550-AB07), received September 16, 1999; to the Committee on Banking, Housing, and Urban Affairs.

EC-5294. A communication from the Deputy General Counsel, Small Business Administration, transmitting, pursuant to law, the report of a rule entitled "Pre-Disaster Mitigation Loans" (FR Doc. 99-23051, published on September 3, 1999, 64 FR 48275), received September 16, 1999; to the Committee on Small Business.

EC-5295. A communication from the Assistant Secretary for Fish and Wildlife and Parks, Fish and Wildlife Service, Department of the Interior, transmitting, pursuant to law, the report of a rule entitled "Migratory Bird Hunting: Migratory Bird Hunting Regulations on Certain Federal Indian Reservations and Ceded Lands for the 1999-2000 Late Season" (RIN1018-AF24), received September 21, 1999; to the Committee on Indian Affairs.

EC-5296. A communication from the Comptroller General of the United States, transmitting, pursuant to law, the report of the list of General Accounting Office reports for July 1999; to the Committee on Governmental Affairs.

EC-5297. A communication from the Secretary of Energy transmitting a draft of proposed legislation relative to the Weatherization Assistance Program for Low-Income Persons; to the Committee on Energy and Natural Resources.

EC-5298. A communication from the Assistant Secretary for Fish and Wildlife and Parks, Department of the Interior, transmitting a draft of proposed legislation relative to the Big Thicket National Preserve; to the Committee on Energy and Natural Resources.

EC-5299. A communication from the U.S. Trade Representative, Executive Office of the President, transmitting a draft of proposed legislation relative to U.S. textile and apparel rules of origin; to the Committee on Finance.

EC-5300. A communication from the Secretary of Agriculture transmitting a draft of proposed legislation relative to civil penalties for persons who harm animals used for official inspections by the Department of Agriculture, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

EC-5301. A communication from the Deputy Associate Administrator, Office of Acquisition Policy, Office of Governmentwide Policy, transmitting, pursuant to law, on behalf of the Department of Defense, the General Services Administration, and the National Aeronautics and Space Administration the report of Federal Acquisition Regulation rules entitled "Federal Acquisition Circular 97-14" (FAC 97-14), received September 17, 1999; to the Committee on Governmental Affairs.

EC-5302. A communication from the Comptroller General, transmitting, pursuant to

law, a report relative to the President of the United States' third special impoundment message relating to the United States Emergency Refugee and Migration Assistance Fund transmitted jointly, pursuant to the order of January 30, 1975, as modified by the order of April 11, 1986, to the Committee on Appropriations, to the Committee on the Budget; and to the Committee on Foreign Relations.

PETITIONS AND MEMORIALS

The following petitions and memorials were laid before the Senate and were referred or ordered to lie on the table as indicated:

POM-356. A resolution adopted by the City Council of Park Ridge City, Illinois relative to power plants in the State of Illinois; to the Committee on Environment and Public Works.

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. LOTT (for Mr. MCCAIN), from the Committee on Commerce, Science, and Transportation, with an amendment in the nature of a substitute:

S. 383. A bill to establish a national policy of basic consumer fair treatment for airline passengers (Rept. No. 106-162).

EXECUTIVE REPORT OF A COMMITTEE

The following executive report of committee was submitted:

By Mr. MURKOWSKI, for the Committee on Energy and Natural Resources:

Ivan Itkin, of Pennsylvania, to be Director of the Office of Civilian Radioactive Waste Management, Department of Energy.

(The above nomination was reported with the recommendation that he be confirmed, subject to the nominee's commitment to respond to requests to appear and testify before any duly constituted committee of the Senate.)

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. LOTT (for Mr. MCCAIN):

S. 1611. A bill to amend the Internet Tax Freedom Act to broaden its scope and make the moratorium permanent, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. KERREY (for himself and Mr. HAGEL):

S. 1612. A bill to direct the Secretary of the Interior to convey certain irrigation project property to certain irrigation and reclamation districts in the State of Nebraska; to the Committee on Energy and Natural Resources.

By Mr. MACK (for himself and Mr. GRAHAM):

S. 1613. A bill to authorize the Secretary of Transportation to issue a certificate of documentation with appropriate endorsement for

employment in the coastwise trade for the vessel *Victory of Burhnam*; to the Committee on Commerce, Science, and Transportation.

S. 1614. A bill to authorize the Secretary of Transportation to issue a certificate of documentation with appropriate endorsement for employment in the coastwise trade for the vessel *Lucky Dog*; to the Committee on Commerce, Science, and Transportation.

S. 1615. A bill to authorize the Secretary of transportation to issue a certificate of documentation with appropriate endorsement for employment in the coastwise trade for the vessel *Enterprize*; to the Committee on Commerce, Science, and Transportation.

Mr. LOTT (for Mr. McCain):

S. 1616. A bill to require the Secretary of Veterans Affairs to develop within the Department of Veterans Affairs a system for collecting payments under the Medical Care Cost Recovery Program that utilizes collection practices similar to private collection practices, and for other purposes; to the Committee on Veterans' Affairs.

By Mr. DEWINE (for himself, Mr. VOINOVICH, and Mr. McCONNELL):

S. 1617. A bill to promote preservation and public awareness of the history of the Underground Railroad by providing financial assistance, to the Freedom Center in Cincinnati, Ohio; to the Committee on Energy and Natural Resources.

By Mr. GRAHAM (for himself, Mr. JEFFORDS, Mr. CHAFEE, Mr. BRYAN, Mr. ROCKEFELLER, and Mr. KERRY):

S. 1618. A bill to promote primary and secondary health promotion and disease prevention services and activities among the elderly, to amend title XVIII of the Social Security Act to add preventive benefits, and for other purposes; to the Committee on Finance.

By Mr. DEWINE (for himself, Mr. LOTT, Mr. AKAKA, Mr. INOUE, Mr. ROBERTS, Mr. HAGEL, Mr. BUNNING, Mr. VOINOVICH, Mr. DORGAN, and Mr. CONRAD):

S. 1619. A bill to amend the Trade Act of 1974 to provide for periodic revision of retaliation lists or other remedial action implemented under section 306 of such Act; to the Committee on Finance.

By Mr. GORTON:

S. 1620. A bill to direct the Secretary of Agriculture to convey certain land to Federal Energy Regulatory Commission permit holders; to the Committee on Energy and Natural Resources.

By Ms. LANDRIEU (for herself and Mr. BREAUX):

S. 1621. A bill to amend the Federal Water Pollution Control Act to authorize funding to carry out certain water quality restoration projects for Lake Ponchartrain Basin, Louisiana, and for other purposes; to the Committee on Environment and Public Works.

By Mrs. LINCOLN (for herself, Mr. FRIST, Ms. LANDRIEU, Mr. HUTCHINSON, Mr. BREAUX, and Mr. DURBIN):

S. 1622. A bill to provide economic, planning, and coordination assistance needed for the development of the lower Mississippi river region; to the Committee on Environment and Public Works.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. LOTT (for Mr. McCain):

S. 1611. A bill to amend the Internet Tax Freedom Act to broaden its scope and make the moratorium permanent,

and for other purposes; to the Committee on Commerce, Science, and Transportation.

INTERNET TAX FREEDOM ACT OF 1999

Mr. McCain. Mr. President, I am pleased to introduce legislation today which will ensure that Internet commerce remains free from burdensome, anti-consumer taxation. Simply, this bill would make permanent the moratorium on sales and use taxes for e-commerce, and would encourage the Administration to urge our world trading partners to do the same.

I believed that this was the right approach last year. However, others were concerned about the impact on so-called "main street business" if such a prohibition against taxation of e-commerce was implemented. Therefore, I agreed to a temporary moratorium to allow more information to be gathered and those issues to be further considered. I now believe that additional information and further analysis of Internet taxation issues confirms that indeed a complete moratorium is the right approach, and we should act now to protect the engine of our economy from unnecessary regulation and taxation.

In addition to the discussion here in the United States, protection of the Internet against international tariffs is also a topic of interest to our trade partners. It is important for us to set the tone for discussion with the international Internet community by establishing the Internet as a world-wide "tax-free zone."

Conclusions included in a recent study completed by the respected auditing and consulting firm Ernst & Young supports passage of this legislation. The report found that the total sales and use taxes not collected by state and local governments from Internet e-commerce transactions amounted to only "one-tenth of one percent of total state and local sales and use tax collections."

Further, Ernst & Young determined that the small effect of commerce transaction on sales and use tax revenues is due to several factors, including the fact that "an estimated 80% of current commerce is business-to-business sales that are either not subject to sales and use taxes or are effectively subject to use tax payments by in-state business purchasers," "an estimated 63 percent of e-commerce sales are for intangible services, such as travel and financial services, or exempt products, such as groceries and prescription drugs" which are not subject to tax in most states.

As a result, "... only 13% of total e-commerce retail sale have potential sales and use tax collection issues." Thus, the nearly infinitesimal effect on local revenues is not causing a financial crisis for either states or local communities.

Mr. President, what is clear is that the issues raised in relation to e-commerce transactions are really broader

policy issues related to a fair and equitable tax policy in this country. Debate on this larger issue needs to take place. The discussion includes not just Internet sales or even catalog sales, but all of the ramifications of taxing sales of goods across state and international boundaries.

We must look at the costs to small businesses of administering different tax policies for each location in which it conducts business. We need to look at the effects of taxation on consumers. And, we need to consider how taxes affect the United States' position as the world leader in technology application.

I look forward to the report in April from the panel commissioned last year by Congress to explore these issues. Recent media accounts suggest that they may not reach agreement on a plan to propose to Congress. I think it is important to move forward on ensuring that the default position absent a consensus proposal is not to lift the moratorium, but to place the burden of proof on those advocating taxation of e-commerce. This places the burden on those who support taxation to provide both the rationale and a workable methodology. I will be skeptical of both, but invite them to make their case and allow the debate. This bill ensure, however, that we don't provide an incentive for inaction. This bill confirms that the right answer is to not tax unless there is a good reason to, and unless there is a fair mechanism for doing so.

I look forward to debate on what is a fair tax system in the United States, at both the national and state levels. However, while we continue that debate, we must also ensure that we do not perpetuate the problems currently ingrained in our tax system by applying them to the Internet.

Mr. President, I ask unanimous consent that the text of the legislation be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 1611

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. MORATORIUM MADE PERMANENT; SCOPE.

Section 1101(a) of the Internet Tax Freedom Act is amended—

(1) by striking "during the period beginning on October 1, 1998, and ending 3 years after the date of the enactment of this Act—" and inserting "after September 30, 1998:";

(2) by striking "and" after the semicolon in paragraph (1);

(3) redesignating paragraph (2) as paragraph (3); and

(4) inserting after paragraph (1) the following:

"(2) sales or use taxes for domestic or foreign goods or services acquired through electronic commerce; and".